



ARKANSAS  
Department of Environmental Quality

May 27, 2003

Mr. Joshua J. Angel  
Angel & Frankel, P.C.  
Attorneys at Law  
460 Park Avenue  
New York, NY 10022-1906

RE: The Cedar Chemical Site, West Helena  
Administrative Expenses  
Chapter 11, Docket Number 02-11039

Dear Mr. Angel:

The Arkansas Department of environmental Quality has expended \$132,872.76 on managing the environmental concerns at the Cedar Chemical site in West Helena from October 2002 to April 2003.

Pursuant to paragraph 22 of our Stipulation and Order Authorizing Abandonment of the West Helena Manufacturing Facility and Vicksburg Manufacturing Facility and dated October 18, 2002, the Department respectfully requests that you reimburse this agency \$132,872.76 for these expenses.

The Department understands that this request is a partial reimbursement from a \$200,000 fund dedicated by the Debtor for this purpose and is exempt from the claims bar date. The Department anticipates expending the \$67,127.24 balance of this fund on environmental expenses for the Cedar Chemical site within the next few months and will seek reimbursement for these expenses in a separate request.

This agency appreciates your cooperation in addressing the environmental concerns on the Cedar Chemical site. If you have any questions or concerns, you may reach me directly at (501) 682-0888.

Sincerely,

Daniel D. Etzkorn  
Attorney at Law

Certified Mail, Return Receipt Requested  
7000 0600 0023 8592 0143